



## IJM PLANTATIONS BERHAD (133399-A)

### Part A1 : Quarterly Report

**Quarterly report for the financial period ended:** 30/09/2012  
**Quarter:** 2<sup>nd</sup> Qtr  
**Financial Year End:** 31/03/2013  
**The figures:** Have not been Audited  
  
**Full Quarterly Report:** Refer attached

### Part A2 : Summary of Key Financial Information for the financial year 30/09/2012

	Individual Quarter		Cumulative Period	
	Current year quarter 30/09/2012 RM'000	Preceding year quarter 30/09/2011 RM'000	Current year to date 30/09/2012 RM'000	Preceding year to date 30/09/2011 RM'000
1 Revenue	131,462	180,933	241,120	309,284
2 Profit before taxation	52,752	62,880	81,928	129,267
3 Profit for the period	40,756	47,004	62,533	96,524
4 Profit attributable to owners of the Company	41,074	46,883	62,967	96,357
5 Basic earnings per share (sen)	5.12	5.85	7.85	12.02
6 Proposed/Declared dividend per share (sen)	-	-	-	-
	<b>As at end of current quarter 30/09/2012</b>		<b>As at preceding financial year end</b>	
7 Net assets per share attributable to ordinary equity holders of the Company (RM)		1.67		1.73

## IJM PLANTATIONS BERHAD (133399-A)

### CONDENSED STATEMENT OF COMPREHENSIVE INCOME

	INDIVIDUAL QUARTER 3 MONTHS ENDED 30 SEPTEMBER		CUMULATIVE 6 MONTHS ENDED 30 SEPTEMBER	
	2012 RM'000 (unaudited)	2011 RM'000 (unaudited)	2012 RM'000 (unaudited)	2011 RM'000 (unaudited)
Revenue	131,462	180,933	241,120	309,284
Operating expenses	(82,233)	(119,629)	(165,333)	(183,004)
Other income	4,245	1,576	7,202	2,987
Profit from operations	53,474	62,880	82,989	129,267
Finance cost	(722)	-	(1,061)	-
Profit before taxation	52,752	62,880	81,928	129,267
Income tax expense	(11,996)	(15,876)	(19,395)	(32,743)
<b>Net profit for the financial period</b>	40,756	47,004	62,533	96,524
<b>Other comprehensive income</b>				
Currency translation difference	(29,942)	13,676	(30,103)	13,198
<b>Total comprehensive income for the financial period</b>	10,814	60,680	32,430	109,722
<b>Net profit attributable to:</b>				
- Owners of the Company	41,074	46,883	62,967	96,357
- Non-controlling interests	(318)	121	(434)	167
	40,756	47,004	62,533	96,524
<b>Total comprehensive income attributable to:</b>				
- Owners of the Company	11,358	60,492	33,090	109,488
- Non-controlling interests	(544)	188	(660)	234
	10,814	60,680	32,430	109,722
Earnings per share attributable to ordinary owners of the Company (sen):				
(a) Basic:				
- [Note B10]	5.12 sen	5.85 sen	7.85 sen	12.02 sen
(b) Fully diluted:				
- [Note B10]	5.00 sen	5.84 sen	7.69 sen	11.96 sen

# IJM PLANTATIONS BERHAD (133399-A)

## CONDENSED CONSOLIDATED BALANCE SHEET

	<b>30 September 2012 RM'000 (Unaudited)</b>	<b>31 March 2012 RM'000 (Audited)</b>
<b>ASSETS</b>		
<b>Non-Current Assets:</b>		
Property, plant and equipment	657,699	608,720
Leasehold land and land use rights	78,722	80,588
Plantation expenditure	723,431	685,694
Other receivables	54,153	49,251
Deferred tax assets	3,169	771
	1,517,174	1,425,024
<b>Current Assets:</b>		
Inventories	75,300	66,700
Derivative financial instrument	2,915	-
Trade and other receivables	44,455	33,162
Tax recoverable	4,935	1,852
Deposits, cash and bank balances	166,397	315,530
	294,002	417,244
<b>TOTAL ASSETS</b>	1,811,176	1,842,268
<b>EQUITY AND LIABILITIES</b>		
<b>Capital and reserves attributable to owners of the Company</b>		
Share capital	400,861	400,857
Reserves	935,939	983,004
	1,336,800	1,383,861
Non-controlling interests	3,571	4,227
<b>Total Equity</b>	1,340,371	1,388,088
<b>Non-Current Liabilities:</b>		
Retirement benefits	713	756
Borrowings	214,771	218,484
Deferred tax liabilities	155,520	154,876
	371,004	374,116
<b>Current Liabilities:</b>		
Trade and other payables	53,201	78,728
Current tax liabilities	587	1,336
Borrowings	46,013	-
	99,801	80,064
<b>Total Liabilities</b>	470,805	454,180
<b>TOTAL EQUITY AND LIABILITIES</b>	1,811,176	1,842,268
<b>Net Assets Per Share attributable to owners of the Company (RM)</b>	<b>1.67</b>	<b>1.73</b>

**IJM PLANTATIONS BERHAD (133399-A)**

**CONDENSED CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY FOR THE PERIOD  
ENDED 30 SEPTEMBER 2012**

	Attributable to Equity Holders of the Company					Non-controlling interests	Total Equity
	Share Capital	Share Premium	Other Reserves	Retained Profits	Total		
	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000
<b>At 1 April 2012</b>	400,857	278,766	69,922	634,316	1,383,861	4,227	1,388,088
Total comprehensive income for the financial period	-	-	(29,877)	62,967	33,090	(660)	32,430
Issuance of shares pursuant to exercise of Warrants 2009/2014	4	20	(3)	-	21	-	21
Dividend - Year ended 31 March 2012	-	-	-	(80,172)	(80,172)	-	(80,172)
Acquisition of a subsidiary	-	-	-	-	-	4	4
<b>At 30 September 2012 (Unaudited)</b>	<b>400,861</b>	<b>278,786</b>	<b>40,042</b>	<b>617,111</b>	<b>1,336,800</b>	<b>3,571</b>	<b>1,340,371</b>

## IJM PLANTATIONS BERHAD (133399-A)

### CONDENSED CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY FOR THE PERIOD ENDED 30 SEPTEMBER 2011

	Attributable to Equity Holders of the Company					Non- controlling interests	Total Equity
	Share Capital	Share Premium	Other Reserves	Retained Profits	Total		
	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000
<b>At 1 April 2011</b>	400,673	277,817	86,480	541,047	1,306,017	2,309	1,308,326
Total comprehensive income for the financial period	-	-	13,131	96,357	109,488	234	109,722
Issuance of shares pursuant to exercise of Warrants 2009/2014	184	947	(169)	-	962	-	962
Dividend - Year ended 31 March 2011	-	-	-	(64,137)	(64,137)	-	(64,137)
<b>At 30 September 2011 (Unaudited)</b>	<b>400,857</b>	<b>278,764</b>	<b>99,442</b>	<b>573,267</b>	<b>1,352,330</b>	<b>2,543</b>	<b>1,354,873</b>

# IJM PLANTATIONS BERHAD (133399-A)

## CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS

	<b>6 MONTHS ENDED 30 SEPTEMBER 2012 RM'000 (unaudited)</b>	<b>6 MONTHS ENDED 30 SEPTEMBER 2011 RM'000 (unaudited)</b>
<b>OPERATING ACTIVITIES</b>		
Receipts from customers	242,440	292,892
Payments to contractors, suppliers and employees	(232,120)	(155,730)
Interest paid	(1,061)	-
Income tax paid	(24,649)	(27,112)
<i>Net cash flows (used in)/from operating activities</i>	(15,390)	110,050
<b>INVESTING ACTIVITIES</b>		
Additions to property, plant, equipment, leasehold land and land use rights and plantation expenditure	(103,819)	(135,288)
Finance cost capitalised under plantation expenditure	(917)	-
Acquisition of a subsidiary, net of cash and cash equivalents	9,926	-
Interest received	2,988	1,893
<i>Net cash flows used in investing activities</i>	(91,822)	(133,395)
<b>FINANCING ACTIVITIES</b>		
Issuance of ordinary shares pursuant to exercise of warrants	21	962
Drawdown of short term advance facility	47,505	-
Dividend paid	(80,172)	(64,137)
<i>Net cash flows used in financing activities</i>	(32,646)	(63,175)
<b>Net Change in Cash and Cash Equivalents</b>	(139,858)	(86,520)
<b>Cash &amp; Cash Equivalent at beginning of financial year</b>	315,530	203,352
<b>Foreign Exchange differences on opening balances</b>	(9,275)	428
<b>Cash &amp; Cash Equivalent at end of financial period</b>	166,397	117,260
<b>Notes:</b>		
	<b>AS AT 30 SEPTEMBER 2012 RM'000</b>	<b>AS AT 30 SEPTEMBER 2011 RM'000</b>
Cash and cash equivalents represents the following:		
Cash and bank balances	64,499	25,792
Deposits with licensed banks	101,898	91,468
	166,397	117,260

# IJM PLANTATIONS BERHAD (133399-A)

## A NOTES TO THE QUARTERLY RESULTS

### A1. Basis of Preparation

The unaudited interim financial report has been prepared in accordance with *FRS 134: Interim Financial Reporting* and *Chapter 9 Appendix 9B of the Listing Requirements of Bursa Malaysia Securities Berhad*.

The unaudited interim financial report should be read in conjunction with the audited financial statements for the year ended 31 March 2012 which are available at <http://www.ijm.com>. The explanatory notes attached to the unaudited interim financial report provide an explanation of events and transactions that are significant to an understanding of the changes in the financial position and performance of the Group since the financial year ended 31 March 2012.

### A2. Changes in Accounting Policies

On 19 November 2011, the Malaysian Accounting Standards Board (“MASB”) issued a new MASB approved accounting framework, the Malaysian Financial Reporting Standards (“MFRS Framework”). The MFRS Framework is to be applied by all Entities Other Than Private Entities for annual periods beginning on or after 1 January 2012, with the exception of entities that are within the scope of MFRS 141 “Agriculture” and/or IC Interpretation 15 “Agreements for Construction of Real Estate”, including its parent, significant investor and venturer (herein called “Transitioning Entities”).

Based on the MASB announcement on 30 June 2012, Transitioning Entities will be allowed to defer the adoption of the new MFRS Framework from the previous adoption date of 1 January 2013 to 1 January 2014. Consequently, the adoption of the MFRS Framework by Transitioning Entities will be mandatory for annual periods beginning on or after 1 January 2014.

The Group falls within the scope of Transitioning Entities and accordingly, will adopt the MFRS Framework for the financial year beginning 1 April 2014. For the financial year ending 31 March 2013, the Group will continue to prepare its financial statements using the Financial Reporting Standards framework.

The significant accounting policies applied are consistent with those adopted for the audited financial statements for the year ended 31 March 2012 except for the adoption of the following new standards, amendments to standards and IC interpretations issued by MASB that are mandatory for the Group for the financial year beginning 1 April 2012:

IC Interpretation 19	Extinguishing Financial Liabilities with Equity Instruments
Amendments to FRS 7	Disclosures – Transfers of Financial Assets
Amendments to FRS 112	Deferred tax: Recovery of Underlying Assets
Amendments to IC Interpretation 14	Prepayments of a Minimum Funding Requirement

The adoption of the above pronouncements does not result in any significant change to the accounting policies and does not have any material impact on the interim financial information of the Group.

## IJM PLANTATIONS BERHAD (133399-A)

### A3. Disclosure of Audit Report Qualification and Status of Matters Raised

The audit report for the financial year ended 31 March 2012 was not subject to any qualifications.

### A4. Seasonality or Cyclicity of Operations

The Group's performance is affected by the oil palms cropping pattern that normally starts in a trough in the first half of a calendar year before rising to a peak in the second half.

### A5. Unusual Significant Items

There were no items affecting assets, liabilities, equity, net income, or cash flows that are unusual in nature, size or incidence during the financial period under review.

### A6. Material Changes in Estimates

There were no major changes in estimates that have had material effect in the current quarter and financial period-to-date.

### A7. Debt and Equity Securities

There were no cancellations, repurchases, resale and repayments of debt and equity securities for the financial period-to-date except that the paid-up share capital of the Company was increased by RM3,894 by way of allotment and issuance of 7,787 ordinary shares of RM0.50 each arising from the exercise of the Warrants 2009/2014 of the Company.

### A8. Dividend Paid

Dividend paid during the financial period ended 30 September 2012 is as follow:

In respect of the financial year ended 31 March 2012 as reported in the directors' report of that year:

A single tier interim dividend of 10 sen per share was paid on 3 July 2012.	RM'000
	<u>80,172</u>



## IJM PLANTATIONS BERHAD (133399-A)

### A9. Segmental Information

The principal activities of the Group are cultivation of oil palm and milling of fresh fruit bunches. The operations are geographically located in Malaysia and Indonesia.

	<b>6 months ended 30/09/2012</b>	<b>6 months ended 30/09/2011</b>
	RM'000	RM'000
<b>REVENUE</b>		
Malaysian Operations	233,974	303,967
Indonesian Operations	7,146	5,317
	241,120	309,284

	<b>6 months ended 30/09/2012</b>	<b>6 months ended 30/09/2011</b>
	RM'000	RM'000
<b>PROFIT/(LOSS) BEFORE TAXATION</b>		
Malaysian Operations	89,877	127,042
Indonesian Operations	(7,677)	2,306
Others	(272)	(81)
	81,928	129,267

	<b>As at 30 September 2012</b>	<b>As at 31 March 2012</b>
	RM'000	RM'000
<b>TOTAL ASSETS</b>		
Malaysian Operations	1,052,324	1,080,096
Indonesian Operations	750,748	759,482
Others	-	67
Unallocated assets	8,104	2,623
	1,811,176	1,842,268

### A10. Valuations of Property, Plant and Equipment

There was no revaluation of property, plant and equipment for the current quarter and financial period-to-date.

### A11. Material Subsequent Events

There was no material event subsequent to the end of the financial period-to-date that has not been reflected in the unaudited financial statements.

## IJM PLANTATIONS BERHAD (133399-A)

### A12. Changes in the Composition of the Group

There were no changes in the composition of the Group for the current quarter and financial period-to-date except that the Group has assumed control of an Indonesian entity namely, PT Karya Bakti Sejahtera Agrotama ("KBSA") on 30 August 2012 through Gunaria Sdn Bhd, a subsidiary of the Company. KBSA's financial statement was consolidated in accordance with FRS 127 "Consolidated and Separate Financial Statements". The acquisition has no material impact on the Group for the financial period-to-date.

### A13. Contingent Liabilities or Contingent Assets

There were no material contingent liabilities or contingent assets since 31 March 2012.

### A14. Capital Commitments

Capital commitments not provided for in the unaudited financial statements as at 30 September 2012 are as follows:

Property, plant, equipment, Leasehold land and land use rights and Plantation expenditure	<b>RM'000</b>
Approved and contracted for	140,298
Approved but not contracted for	317,168
	<hr/> <b>457,466</b>

An amount of RM705.42 million has been incurred up to 30 September 2012 for developing the oil palm plantations in Indonesia. A further sum of RM413.95 million in respect of the Indonesian operations has been included in the capital commitments above. The Board of Directors will review and approve the development programme and cost annually.

## IJM PLANTATIONS BERHAD (133399-A)

### B Bursa Securities Listing Requirements (Part A of Appendix 9B)

#### B1. Review of Performance

The results of the Group are tabulated below:

	Individual Quarter		var % +/-	Cumulative Period		var % +/-
	Current year quarter 30/09/2012 RM'000	Preceding year quarter 30/09/2011 RM'000		Current year-to-date 30/09/2012 RM'000	Preceding year-to-date 30/09/2011 RM'000	
<b>Revenue:</b>						
-Malaysia	128,506	178,347	-27.9	233,974	303,967	-23.0
-Indonesia	2,956	2,586	+14.3	7,146	5,317	+34.4
	<u>131,462</u>	<u>180,933</u>	<u>-27.3</u>	<u>241,120</u>	<u>309,284</u>	<u>-22.0</u>
<b>Profit/(loss) before taxation:</b>						
-Malaysia	55,866	61,388	-9.0	89,877	127,042	-29.3
-Indonesia	(2,842)	1,492	-	(7,677)	2,306	-
-Others	(272)	-	-	(272)	(81)	>100
	<u>52,752</u>	<u>62,880</u>	<u>-16.1</u>	<u>81,928</u>	<u>129,267</u>	<u>-36.6</u>

The Malaysian operations recorded a reduction in revenue for the current quarter and year-to-date as compared with the respective corresponding periods of the preceding year. The reduction is mainly due to lower sales volume of both CPO and PKO.

FFB production was also lower than the corresponding periods of the preceding year due to change in cropping pattern. As a result, a lower profit before taxation was achieved. The year-to-date gain on the fair value change of the crude palm oil pricing swap contract was RM2.9 million while the unrealised foreign exchange translation gain of the US Dollar denominated short term advance facility was RM1.5 million.

Contribution from the Indonesian operations to the Group's revenue and result is not significant as they are currently under development stage. The losses for the quarter and year-to-date were mainly due to unrealised foreign exchange translation in respect of the US Dollar denominated term loans.

	Individual Quarter		var % +/-	Cumulative Period		var % +/-
	Current year quarter 30/09/2012	Preceding year quarter 30/09/2011		Current year-to-date 30/09/2012	Preceding year-to-date 30/09/2011	
<b>Malaysian Operations</b>						
Own FFB production (mt)	162,031	189,669	-14.6	268,651	359,448	-25.3
CPO production (mt)	43,833	47,471	-7.7	73,171	90,781	-19.4
PKO production (mt)	4,024	4,878	-17.5	7,115	8,892	-20.0
CPO sales (mt)	40,892	52,476	-22.1	70,386	86,945	-19.0
PKO sales (mt)	2,622	4,527	-42.1	5,268	7,872	-33.1
CPO price per mt (RM)	2,903	3,043	-4.6	3,024	3,057	-1.1
PKO price per mt (RM)	3,048	3,846	-20.7	3,382	4,511	-25.0
<b>Indonesian Operations</b>						
Own FFB production (mt)	8,735	5,396	+61.9	17,345	11,419	+51.9

## IJM PLANTATIONS BERHAD (133399-A)

### B1. Review of Performance (Cont'd)

Contribution to the Sabah state sales tax, windfall profit levy to federal government and statutory payment of cesses to Malaysian Palm Oil Board (“MPOB”) were as follows:

	Individual Quarter		Cumulative Period	
	Current year quarter 30/09/2012 RM'000	Preceding year quarter 30/09/2011 RM'000	Current year-to-date 30/09/2012 RM'000	Preceding year-to-date 30/09/2011 RM'000
<b>Malaysian Operations</b>				
Sabah sales tax	8,649	12,025	15,678	20,580
Windfall profit levy	23	251	370	1,114
MPOB Cess:				
-Palm Oil Price Stabilisation Fund Order 2001	95	105	160	200
MPOB Cess:				
-Research & Development, Licensing, Enforcement and Marketing Cess Order 2002	512	577	869	1,046
<b>Total</b>	<b>9,279</b>	<b>12,958</b>	<b>17,077</b>	<b>22,940</b>

### B2. Material Changes in the Quarterly Results Compared to the Results of Immediate Preceding Quarter

Revenue for the current quarter increased by 19.9% due to higher CPO sales.

FFB production from the Malaysian operations improved as it moved into the peak season. As a result, profit before tax rose by 80.8%.

	Individual Quarter		var % +/-
	Current year quarter 30/09/2012	Immediate preceding quarter 30/06/2012	
<b>Malaysian Operations</b>			
Own FFB production (mt)	162,031	106,620	+52.0
CPO production (mt)	43,833	29,338	+49.4
PKO production (mt)	4,024	3,091	+30.2
CPO sales (mt)	40,892	29,494	+38.6
PKO sales (mt)	2,622	2,646	-0.9
CPO price per mt (RM)	2,903	3,192	-9.1
PKO price per mt (RM)	3,048	3,713	-17.9
<b>Indonesian Operations</b>			
Own FFB production (mt)	8,735	8,610	+1.5

### B3. Prospects for the Current Financial Year

FFB production from the Malaysian operations is expected to increase during the second half of the year as a result of the peak cropping season while more areas will be coming into maturity in Indonesia.

## IJM PLANTATIONS BERHAD (133399-A)

### B3. Prospects for the Current Financial Year (cont'd)

The prices of palm produce declined significantly since September 2012. The Group expects lower profitability if these prices continue for the remainder of the financial year.

### B4. Variance of Actual Profit from Forecast Profit

Not applicable as no profit forecast was published.

### B5. Income Tax Expense

The taxation of the group for the financial period under review is as follows:

	INDIVIDUAL QUARTER 3 MONTHS ENDED 30 SEPTEMBER		CUMULATIVE PERIOD 6 MONTHS ENDED 30 SEPTEMBER	
	2012 RM'000	2011 RM'000	2012 RM'000	2011 RM'000
Current tax:				
- Malaysian income tax	12,514	13,910	20,817	29,522
Deferred tax:				
- Relating to origination/reversal of temporary differences	(518)	1,966	(1,422)	3,221
	11,996	15,876	19,395	32,743

The Group's effective tax rate is marginally lower than the statutory tax rate of 25% mainly due to recognition of change in fair value gain from the derivative financial instruments and non-taxable income received by certain subsidiaries.

### B6. Corporate Proposals

At the close of the quarter, there were no corporate proposals that were pending completion.

### B7. Group Borrowings

Particulars of the Group's borrowings as at 30 September 2012 are as follows:

	USD'000	RM'000
<u>Short term borrowing</u>		
Short term advance facility	15,000	46,013
<u>Long term borrowings</u>		
Term loans	70,000	214,771
	85,000	260,784

The Group's borrowings are denominated in US Dollar. The long term borrowings are secured by way of corporate guarantees by the Company.

## IJM PLANTATIONS BERHAD (133399-A)

### B8. Changes in Material Litigation

There was no material litigation since 31 March 2012.

### B9. Dividend

The Directors do not recommend any interim dividend for the current quarter and financial period-to-date.

### B10. Earnings per Share

	<b>INDIVIDUAL QUARTER 3 MONTHS ENDED 30 SEPTEMBER</b>		<b>CUMULATIVE PERIOD 6 MONTHS ENDED 30 SEPTEMBER</b>	
	<b>2012</b>	<b>2011</b>	<b>2012</b>	<b>2011</b>
<b><u>Basic Earnings per share</u></b>				
Profit for the period attributable to equity holders of the Company (RM'000)	41,074	46,883	62,967	96,357
Weighted average number of ordinary shares in issue ('000')	801,720	801,714	801,718	801,564
<b>Basic Earnings per share (sen)</b>	<b>5.12</b>	<b>5.85</b>	<b>7.85</b>	<b>12.02</b>
<b><u>Diluted Earnings per share</u></b>				
Profit for the period attributable to equity holders of the Company (RM'000)	41,074	46,883	62,967	96,357
Weighted average number of ordinary shares ('000')	801,720	801,714	801,718	801,564
Effect of dilution:				
-Warrants	20,560	1,199	17,005	3,771
Adjusted weighted average number of ordinary shares in issue and issuable ('000')	822,280	802,913	818,723	805,335
<b>Diluted Earnings per share (sen)</b>	<b>5.00</b>	<b>5.84</b>	<b>7.69</b>	<b>11.96</b>

### B11. Disclosure of Realised and Unrealised Retained Profits/(Accumulated Losses)

The following analysis is prepared in accordance with Guidance on Special Matter No.1, Determination of Realised and Unrealised Profits or Losses in the context of disclosure pursuant to Bursa Malaysia Securities Berhad Listing Requirements, as issued by the Malaysian Institute of Accountants ("MIA Guidance") and the directive of Bursa Malaysia Securities Berhad.

## IJM PLANTATIONS BERHAD (133399-A)

### B11. Disclosure of Realised and Unrealised Retained Profits/(Accumulated Losses) (cont'd)

	<b>As at 30 September 2012 RM'000</b>	<b>As at 31 March 2012 RM'000</b>
Total retained profits/(accumulated losses) of the Company and its subsidiaries:		
- Realised	875,025	890,251
- Unrealised (Note 1)	(158,721)	(126,671)
	716,304	763,580
Less: Consolidation adjustments (Note 2)	(99,193)	(129,264)
Total Group retained profits	617,111	634,316

Note 1 The unrealised retained profits/(accumulated losses) are mainly deferred tax provisions, and translation gains or losses of monetary items denominated in a currency other than the functional currency.

Note 2 Consolidation adjustments are mainly elimination of pre-acquisition profits or losses, fair value adjustments arising from the business combination and non-controlling interests' share of retained profits or accumulated losses.

### B12. Notes to the Condensed Statement of Comprehensive Income

The following amounts have been debited/(credited) in arriving at profit before taxation:

	<b>INDIVIDUAL QUARTER 3 MONTHS ENDED 30 SEPTEMBER</b>		<b>CUMULATIVE PERIOD 6 MONTHS ENDED 30 SEPTEMBER</b>	
	<b>2012 RM'000</b>	<b>2011 RM'000</b>	<b>2012 RM'000</b>	<b>2011 RM'000</b>
Interest income	(977)	(789)	(2,988)	(1,893)
Other income	(774)	(318)	(1,299)	(533)
Foreign exchange loss/(gain)	72	(469)	5,986	(561)
Fair value gain on crude palm oil pricing swap	(2,915)	-	(2,915)	-
Finance cost	722	-	1,061	-
Depreciation and amortisation	7,287	7,645	14,416	15,204

The above disclosure was prepared in accordance with the paragraph 16 of Appendix 9B of the Main Listing Requirements ("MLR") issued by Bursa Malaysia Securities Berhad. Except for the above, the rest of the items required for disclosures pursuant to paragraph 16 of MLR are not applicable to the Group.

### B13. Comparative Figures

Comparative figures, where applicable, have been modified to conform to the current quarter's and financial period-to-date's presentations.